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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

THRONDA DELOACH,

Defendant.

INFORMATION

1 15 CR 227

CASE NO.

Title 26, Sections 7206(1)
and 7203, United States Code

JUDGE GWIN

The United States Attorney charges:

GENERAL ALLEGATIONS

1. Between at least 2007 and 2011, Defendant THRONDA DELOACH operated two daycare centers, Building Blocks Academy and Wade Park Child Care Center (together, the "Day Cares"). Both Day Cares were businesses Defendant registered as corporations with the Ohio Secretary of State. At all relevant times, Defendant used funds belonging to the Day Cares to fund her lavish lifestyle. In total, Defendant diverted approximately \$1,300,000 from the Day Cares for her own use. Defendant did not report any of this money as income on her 2007, 2008, or 2009 individual tax returns, which she self-prepared. Defendant did not file any individual tax returns for 2010 or 2011, even though her income exceeded the threshold of income requiring an

individual to file a tax return. Had she reported this income, she would have owed the Internal Revenue Service an additional \$395,556.00 in personal income taxes.

COUNT 1

(Making and Subscribing a False Tax Return, 26 U.S.C. § 7206(1))

The United States Attorney further charges:

2. On or about February 13, 2008, in the Northern District of Ohio, Defendant THRONDA DELOACH, a resident of Willoughby Hills, Ohio, did willfully make and subscribe a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2007, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, and which she did not believe to be true and correct as to every material matter, in that as she then and there well knew and believed, said return understated her total income (on line 22) by failing to report income that Defendant had that year.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT 2

(Making and Subscribing a False Tax Return, 26 U.S.C. § 7206(1))

The United States Attorney further charges:

3. That on or about April 6, 2009, in the Northern District of Ohio, Defendant THRONDA DELOACH, a resident of Willoughby Hills, Ohio, did willfully make and subscribe a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2008, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, and which she did not believe to be true and correct as to every material matter, in that as she then and there well knew and believed, said return understated her total income (on line 22) by failing to report income that Defendant had that

year.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT 3

(Making and Subscribing a False Tax Return, 26 U.S.C. § 7206(1))

The United States Attorney further charges:

4. That on or about April 26, 2010, in the Northern District of Ohio, Defendant THRONDA DELOACH, a resident of Willoughby Hills, Ohio, did willfully make and subscribe a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2009, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, and which she did not believe to be true and correct as to every material matter, in that as she then and there well knew and believed, said return understated her total income (on line 22) by failing to report income that Defendant had that year.

All in violation of Title 26, United States Code, Section 7206(1).

COUNTS 4-5

(Failure to File Tax Return, 26 U.S.C. § 7203)

The United States Attorney further charges:

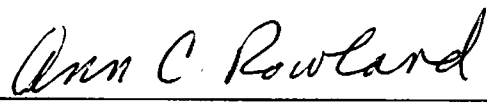
5. During the calendar years 2010 and 2011, Defendant THRONDA DELOACH, a resident of Willoughby Hills, Ohio, had gross income of \$215,745.06 and \$338,778.62, respectively. By reason of such facts she was required by law, following the close of each calendar year, and on or before the filing date for that year, as set forth below, to make an income tax return to a proper officer of the Internal Revenue Service Center, Canton, Ohio, or to the Director of the Internal Revenue Service Center designated by the IRS to receive returns for that year, or other proper officer of the United States, stating specifically the items of her gross

income and any deductions and credits to which she was entitled for that year. Knowing all of the foregoing facts, the Defendant, in the Northern District of Ohio, Eastern Division, did willfully fail to make an income tax return for each said calendar year to said proper officer of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States, as specified in Counts 4-5 below.

<u>Count</u>	<u>Calendar Year</u>	<u>Return Due Date</u>	<u>Gross Income</u>
4	2010	April 15, 2011	\$215,745.06
5	2011	April 16, 2012	\$338,778.62

All in violation of Title 26, United States Code, Section 7203.

STEVEN M. DETTELBACH
United States Attorney

By: 
ANN C. ROWLAND, Unit Chief
Major Fraud & Corruption Unit